



Maine Revenue Services Sales and Use Tax Return

See instructions on Reverse Side of Taxpayer Copy



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1103200

Registration No.

Business Code

Period Begin

Period End

Due Date

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1. Entity Information

- ☐

2. OUT OF BUSINESS? Date closed: _____
- ☐

3. OWNERSHIP OR NAME CHANGE? Date _____
- Explanation _____
- ☐

4. SOLD? Date _____

ADDRESS CHANGE?: Check here and make the appropriate changes to the preprinted address. ☐

Sales Tax	Gross Sales	1. _____
	Exempt Sales	2. _____
	Bad Debts	2a. _____
	Taxable Sales (Line 1 minus line 2 & 2a)	3. _____
	Sales Tax (Line 3 multiplied by 5%)	4. _____
Use Tax	Taxable Purchases	5. _____
	Use Tax (Line 5 multiplied by 5%)	6. _____
Total Due	Total Tax Due with this Return (Add lines 4 and 6)	7. _____
Credits	Credit Carry Forward From Prior Period	8. _____
	Credit For Sales Tax Paid on Goods Resold	9. _____
Amount Due	Line 7 minus lines 8 and 9, use line 11 if the result is a credit amount.	10. _____
Credit Due	If line 7 minus lines 8 and 9 is a credit amount, enter the amount to the right. If you wish a refund rather than a carry forward to the next period, check here <input type="checkbox"/>	11. _____

Signature/Title

Print Name

Date

Phone #

Specific Instructions for the Sales and Use Tax Return- Short Form
Please note: This return must be filed even if there are no taxable sales to report.

This short version of the sales and use tax return can only be used by retailers whose sales are subject to a 5% tax.

You may not use this form if one of the following apply:

- The business is engaged in preparing food or drink
 - The business is engaged in short or long term rentals of automobiles
 - The business is engaged in the rental of living quarters
 - The business sells tires or lead-acid batteries subject to recycling assistance fees
 - The business is engaged in selling fuel and electricity to manufacturers
 - The business is engaged in manufacturing and purchases fuel or electricity exempt from tax
 - (Effective July 1, 2005) The business is engaged in selling extended cable TV services, fabrication services, video rentals, telecommunication services or engaged in rent-to-own transactions.
- Businesses involved in these services must file a "Service Provider Tax Return".**

If you have received the short form in error, please contact the Sales/Use Tax Division at (207) 624-9693.

Line 1 - Gross Sales. Enter the total amount of **ALL** sales and services, including sales for resale and all other exempt sales. Do not include in this amount sales tax charged to customers, nor the value of returned merchandise for which a full credit or refund was given to the customer.

Line 2 - Exempt Sales. Enter the total amount of sales on which no tax was charged. Include in this line items sold with a valid resale certificate, wholesale sales, items sold to a consignment shop or group shop, services that were not taxable, items sold to entities that hold a valid Permanent Exemption Certificate issued by Maine Revenue Services, or customer refunds that were reported as sales in previous periods.

Line 2a - Bad Debts. Enter the total amount of bad debts actually charged off on the books of this retailer. The deduction may be made only with respect to taxable sales which were originally reported as taxable by this retailer, and on which tax has been paid by this retailer to the State. (See Instructional Bulletin #29 for more information on bad debt deductions.)

Line 3 - Taxable Sales. Subtract line 2 and line 2a from line 1.

Line 4 - Sales Tax. Multiply line 3 by 5%.

Line 5 - Taxable Purchases. Enter the amount of taxable purchases on which Maine sales tax or its equivalent has not been paid. This includes items that were withdrawn from inventory for use by the business, items purchased in a non-taxing jurisdiction for use in Maine, and items that were purchased with a Maine Resale Certificate that have been deemed taxable.

Line 6 - Use Tax. Multiply line 5 by 5%.

Line 7 - Total Due. Total lines 4 and 6.

Line 8 - Credit Carry Forward from Prior Period. If your prior return resulted in a credit balance **and you have received a notice from Maine Revenue Services confirming this credit**, enter the amount of your credit here.

Line 9 - Credit for Sales Tax Paid on Goods Resold. If you have purchased goods during this period on which you have paid your supplier a sales tax and those goods have been sold or are in inventory waiting to be resold, enter the amount of sales tax paid on those goods here.

Line 10 - Amount Due. Subtract line 8 and line 9 from line 7. (If the result is a credit amount, see line 11.)

Line 11 - Credit Due. If the result of subtracting line 8 and line 9 from line 7 is a credit, enter that amount here. This credit will automatically be forwarded to the next open period. If you wish this credit to be refunded to you, you must check the box in line 11.

Make check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the top of the return to MAINE REVENUE SERVICES, PO BOX 1065, AUGUSTA, ME 04332-1065. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. If you have questions, please contact 207-624-9693.